



DHP INDIA LIMITED

Corporate Identity Number (CIN) : L65921WB1991PLC051555



Registered Office : 7B Shreelekha, 7th Floor, 42A Park Street, Kolkata 700 016, India
Tel : +91(33) 2229-5735, 2229-7995, 4600-2601, 4600-2602
E-mail : info@dhpindia.com

Ref : 19(B)(B)/ 30237

30/05/2023

To
The General Manager /Asst. General Manager - Deptt. Of Corporate Services,
Bombay Stock Exchange Ltd., [Securities Code : 531306]
25, P. J. Towers, Dalal Street, Mumbai - 400 001.

Dear Sir,

Re : DHP INDIA LIMITED [ISIN : INE590D01016]

Sub : Sending of Statutory Auditors Report on Financial Statements and Declaration under regulation 33(3)(b) of SEBI (LODR) for Unmodified Opinion along with Audited Financial Results for the Fourth/Last Quarter and Annual Year ended 31/03/2023 as per Regulation 33 & 47(1)(b) of SEBI (LODR) Regulations 2015 in compliance with Ind AS.

We are sending herewith Audited Financial Results and Declaration under regulations 33(3)(b) of SEBI (LODR) for Unmodified Opinion of Audited Financial Results along with duly Signed Statutory Auditors (UDIN Mentioned) for the Report of Financial Results and the Audited Financial Results of the Fourth/Last Quarter ended 31-03-2023 (from 01/01/2023 to 31/03/2023) and Annual Audited Financial Results of Year Ended 31-03-2023 (from 01/04/2022 to 31/03/2023) as per Annexure - "I" and Audited Cash Flow Statement of Year Ended 31-03-2023 and Statement of Affairs as on 31-03-2023 as per Annexure - "IX" as per Regulation 33 & Regulation 47(1)(b) of SEBI (LODR) Regulations 2015 in compliance with Ind AS.

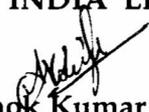
The Meeting of the Board of Directors commenced at 11.30 A.M. and concluded at 12.00 P.M.

Kindly acknowledge the same.

Thanking You,



Yours Faithfully,
FOR DHP INDIA LIMITED


(CA Ashok Kumar Singh)
Chief Financial Officer

Enclosed : As Stated



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To
The General Manager /Asst. General Manager - Deptt. Of Corporate Services,
Bombay Stock Exchange Ltd., [Securities Code : 531306]
25, P. J. Towers, Dalal Street, Mumbai - 400 001.

Ref : 19(B)(B)/30237

30/05/2023

Dear Sir,

Re : DHP INDIA LIMITED [ISIN : INE590D01016, BSE Sec. Code - 531306]

Declaration under regulations 33(3)(b) of SEBI (LODR) for Unmodified Opinion of Audited Financial Result of Year Ended : 31/03/2023.

Subject : Sending of Declaration as per Regulation 33(3)(d) of SEBI (LODR) for publishing Unmodified Opinion(s) on the Audited Standalone Ind AS Financial Results of year ended 31/03/2023

We would like to inform you that, in terms of second proviso to Regulation 33 (3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is declared that the Auditors has expressed an Unmodified opinion(s) on the Audited Financial Results of the Company for the Fourth/Last Quarter and Annual year ended 31st March, 2023 and similarly they provide an Unmodified Opinion Audit Report dated 30/05/2023 as per ANNEXURE-VII prescribed by SEBI, along with Audited Standalone Financial Results both signed by as a capacity of Managing Director and as a capacity of Statutory Auditors.

We hereby declare that our Statutory Auditors has express an Unmodified Opinion(s) on the Audited Financial Results of the Company for the quarter/year ended 31/03/2023.

Kindly acknowledge the same.

Thanking You,

Place : KOLKATA
Dated : 30/05/2023



FOR DHP INDIA LIMITED

asheesh
(ASHEESH DABRIWAL)
Managing Director
DIN - 00044783



NAVIN NAYAR & COMPANY

Chartered Accountants

ANNEXURE - VII

Unmodified Opinion is expressed on the Quarterly/Annual Financial Results (for companies other than banks) for the Quarter/Year Ended 31st March, 2023

Independent Auditors' Report on Audit of Fourth Quarter/Last Quarter Standalone Financial Result for Quarter Ended 31st March, 2023 (From 01/01/2023 to 31/03/2023) as well as Annual Year Ended to date results of Annual Standalone Financial Results for the year ended 31st March, 2023 (From 01/04/2022 to 31/03/2023) of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of DHP India Limited [CIN : L65921WB1991PLC051555]

Report on the audit of the Standalone Financial Results

Opinion

We have audited the quarterly Standalone financial results and annual year ended Standalone financial results of DHP India Limited for the quarter ended 31st March, 2023 (from 01/01/2023 to 31/03/2023) as well as annual year ended to date results of annual year ended 31st March, 2023 (from 01/04/2022 to 31/03/2023), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly Standalone financial results as well as the annual year to date Standalone financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management in compliance. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

Basis of Opinion

We conducted our audit in accordance with the Standard on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our ethical responsibilities in accordance with those requirements and the Code of ethics. We believe that the audit evidence by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the Standalone Annual Financial Statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the Net Profit and Other Comprehensive Income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintain of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Cont. page 2



: 2 :

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

Our objectives are obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also :-

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial control with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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Other Matters

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the annual year to date results:

- (i) The results are presented in accordance with the requirements of regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard in compliance with Ind-AS; read with **Circular No.CIR/CFD/CMD/15/2015 dated November 30, 2015 and Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016.**
- (ii) The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. The results give a true and fair view of the net profit and total comprehensive income and other financial information for the quarter ended 31st March, 2023 (from 01/01/2023 to 31/03/2023) as well as year to date result of annual year ended 31st March, 2023 (from 01/04/2022 to 31/03/2023).

8, Camac Street
Chartered Accountants
Kolkata - 700 017
The 30th day of May, 2023

UDIN: 23053267BGZGME3025



For NAVIN NAYAR & COMPANY
Firm Registration No. 317117E

A handwritten signature in black ink, appearing to read "Navin Nayar".

NAVIN NAYAR
Proprietor
Membership No. 053267

Enclosed : Quarterly/Annual Financial Results in Annexure-I & IX(Statement of Affairs & Cash Flow Statements)

Regd. Office : 7B, Shreelekha, 7th Floor, 42A, Park Street, Kolkata-700016. Phone No. (033) , Fax No. (033) 4600-2601/2602, E-mail : info@dhpindia.com.

CIN : L65921WB1991PLC051555 & Website : www.dilindia.co.in

ANNEXURE - "I" & "IX"

UDIN : 23053267 DG ZG ME 3025

AUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE FOURTH QUARTER AND ANNUAL YEAR ENDED 31ST MARCH, 2023 AS PER REGULATION 33, REGULATION 52 AND REGULATION 47(1)(b) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

ANNEXURE - "I"

ANN-I of Reg.33/52 & Reg.47(1)(b) of the SEBI (LODR) Reg.2015 of the Audited Standalone Ind AS Financial Results for the Quarter/Year Ended (Amt. Rs. in Lakh)

Sl. No.	Particulars	Current Quarter	Preceding Quarter	Corresponding Quarter ended in	Current Year	Previous Year
		ended on 31/03/2023	ended on 31/12/2022	the previous year on 31/03/2022	ended on 31/03/2023	ended on 31/03/2022
		Audited	Unaudited	Audited	Audited	Audited
STATEMENT OF AUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED : 31ST MARCH, 2023						
1	Revenue from Operations					
	(a) Sale of Products (inclusive of GST on Domestic Sales)	1394.94	1537.42	3280.60	9464.97	10449.94
	(b) Other Operating Income (inclusive of GST on Domestic Scrap Sales)	151.26	292.60	476.60	1639.25	1740.42
	Gross Revenue from Operations (a+b)	1546.20	1830.02	3757.20	11104.22	12190.36
	(Less) : GST Recovered on Sale of Product and Sale of Scrap	(19.42)	(40.56)	(63.70)	(205.21)	(239.63)
	Net Revenue from Operations (net of GST)	1526.78	1789.46	3693.50	10899.01	11950.73
2	Other Income	(28.98)	12.35	396.49	162.54	1,016.52
3	Total Income (1+2)	1497.80	1801.81	4089.99	11061.55	12967.25
4	Expenses					
	(a) Cost of Materials Consumed	803.99	877.40	1871.96	5492.62	6007.77
	(b) Purchase of Stock-in-Trade	—	—	—	—	—
	(c) Changes in Inventories i.e. (Increase)/Decrease in Value of Finished Goods, Scrap, Work-in-Progress and Stock-in-Trade	(72.08)	(23.89)	(34.30)	(85.65)	94.28
	(d) Excise Duty	—	—	—	—	—
	(e) Employees Benefits Expense	261.78	246.65	264.18	1148.58	1111.42
	(f) Finance Costs	—	—	0.18	2.89	3.98
	(g) Depreciation / Amortisation Expenses	92.95	81.18	63.69	313.95	205.95
	(h) Contribution to Prime Minister National Relief Fund (CSR Expenses)	52.98	—	33.28	52.98	33.28
	(i) Other Expenses	212.61	208.18	256.30	978.05	870.99
	Total Expenses (a+b+c+d+e+f+g+h+i)	1352.23	1389.52	2455.29	7903.42	8327.67
5	Profit for the Period Before Tax (3-4)	145.57	412.29	1634.70	3158.13	4639.58
6	Tax Expense :-					
	(a) Current Income Tax	54.78	105.15	396.34	815.12	1066.23
	(b) Income Tax Related to earlier Year	0.64	0.18	—	0.91	8.37
	(c) Add / (Less) : Net of Deferred Tax Liabilities/(Assets)	0.56	(1.39)	0.64	(0.79)	4.23
	Total Tax Expense (a+b+c)	55.98	103.94	396.98	815.24	1078.83
7	Profit for the Period After Tax (5-6)	89.59	308.35	1237.72	2342.89	3560.75
8	Other Comprehensive (Loss)/Income (Refer Note 3) :					
	A (i) Items that will not be reclassified to profit or loss on Equity Instruments					
	Unrealised (Loss)/Gain on Valuation of Fair Market Value of Investments	(445.53)	280.73	(592.49)	77.05	718.10
	(ii) Income tax relating to items that will not be reclassified to P & L					
	Deferred Tax Assets/(Liabilities) on Other Comprehensive (Loss)/Income	55.53	(36.63)	65.39	(11.95)	(101.21)
	B (i) Items that will be reclassified to profit or loss					
	(ii) Income tax relating to items that will be reclassified to P & L					
	Net of Other Comprehensive (Loss)/Income [A(i)+A(ii)+B(i)+B(ii)]	(390.00)	244.10	(527.10)	65.10	616.89
9	Total Comprehensive (Loss)/Income for the period (7+8)	(300.41)	552.45	710.62	2407.99	4177.64
	(Comprise Profit and Other Comprehensive Income for the Period)					
10	Earning per equity share-Rs.10/- each (Profit for the Period After Tax) :-					
	(a) Basic	2.99	10.28	41.26	78.10	118.69
	(b) Diluted	2.99	10.28	41.26	78.10	118.69
11	Paid up Equity Share Capital, Equity Shares of Rs.10/- each	300.00	300.00	300.00	300.00	300.00
12	Other Equity excluding revaluation Reserve	16985.25	17285.66	14697.26	16985.25	14697.26
13	Net Worth (including Retained Earning)	17285.25	17585.66	14997.26	17285.25	14997.26
14	Debt Service Coverage Ratio	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)
15	Interest Service Coverage Ratio	N.A. (No Int.)	N.A. (No Int.)	9082.67	1093.78	1166.72
16	Debt-Equity Ratio	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)

Place : Kolkata

Date : 30/05/2023



[Asheesh Dabriwal-Managing Director]

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CIN : L65921WB1991PLC051555 & Website : www.dilindia.co.in

UDIN : 2305 3267B6ZGME 3025

AUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE FOURTH QUARTER AND ANNUAL YEAR ENDED 31ST MARCH, 2023 AS PER REGULATION 33, REGULATION 52 AND REGULATION 47(1)(b) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

ANNEXURE - "IX"

ANN-IX of Reg.33/52 & Reg.47(1)(b) of the SEBI (LODR) Reg,2015 of the Audited Cash Flow Ind AS Statement of the Annual Current - Year Ended :31st March,2023-Rs. in lakhs

PARTICULARS	As at Current	As at Previous
	Year Ended on 31-03-2023 (Audited)	Year ended on 31/03/2022 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Exceptional Items and Tax	3158.13	4639.58
Adjustment for :		
Depreciation and amortisation expense	313.95	205.95
Finance Costs (for Separate Consideration)	2.89	3.98
(Less) : Profit on Sale of Fixed Assets (for Separate Consideration)	—	(1.45)
Add/(Less) : Provision for Gratuity Debited/(written back-credited)	13.81	(5.32)
(Less) : Income from Investment on Mutual Fund (for Separate Consideration)	—	(763.77)
(Less) : Interest Income (for Separate Consideration)	(4.48)	(2.60)
Operating Profit before Working Capital Changes	3484.30	4076.37
Changes in Working Capital :		
Adjustment for decrease/(increase) in operating assets :-		
Inventories	183.66	(935.21)
Trade Receivables	1644.57	(1,133.25)
Other Financial Assets	252.44	(134.36)
Adjustment for (decrease)/increase in operating liabilities :-		
Trade Payables	(208.40)	7.44
Other Financial Liabilities (Unclaimed Dividend)	(0.19)	(0.05)
Other Current Liabilities (excluding Gratuity provision)	(45.65)	(65.66)
Cash Generated from Operations	5310.73	1,815.28
(Less) : Net of Income Tax (Paid)	(975.59)	(987.57)
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	4335.14	827.71
B CASH FLOW (USED IN) INVESTING ACTIVITIES		
Interest Income	4.48	2.60
Sale of Fixed Assets	—	1.45
(Less) : Investment in Acquisition of Property, Plant & Machinery, Capital Work-in-Progress (Fixed Assets)	(1,010.72)	(1,157.25)
Current Investment not considered as Cash and Cash Equivalent :-		
(a) (Less) : Investment of Mutual Fund	(2,799.86)	(1,189.94)
(b) Net of Sale Proceeds from Redemption of Mutual Fund	—	1,608.76
NET CASH (USED IN) INVESTMENT ACTIVITIES (B)	(3,806.10)	(734.38)
C CASH FLOW (USED IN) FINANCING ACTIVITIES		
Net (Decrease) in Borrowings (Working Capital)	(27.88)	(29.99)
(Less) : Payment of Dividend	(120.00)	(120.00)
(Less) : Finance Cost	(2.89)	(3.98)
NET CASH FLOW (USED IN) FINANCING ACTIVITIES (C)	(150.77)	(153.97)
NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENT (A+B+C)	378.27	(60.64)
Cash and Cash Equivalent at the Beginning of the Year	161.88	222.52
Cash and Cash Equivalent at the End of the Year	540.15	161.88

Place : Kolkata

Date : 30/05/2023



Asheesh
[Asheesh Dabriwal-Managing Director]

Cont. page 3

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CIN : L65921WB1991PLC051555 & Website : www.dilindia.co.in

UDIN : 23053267 BGGZGME 3025

ANNEXURE - "IX"

ANN-IX of Reg.33/52 & Reg. 47(1)(b) of the SEBI (LODR) Reg.,2015 of the Audited Standalone Ind AS Statement of Assets and Liabilities: 31st March,2023 Rs. in lakhs

STANDALONE STATEMENT OF ASSETS AND LIABILITIES		As at Current Year Ended on 31/03/2023 (Audited)	As at Previous Year ended on 31/03/2022 (Audited)
Particulars			
A	ASSETS		
1	Non-Current Assets : (a) Property, Plant and Equipment	2624.13	1811.79
	(b) Capital Work-in-Progress	51.00	166.57
	Total Non-Current Assets	2675.13	1978.36
2	Current Assets : (a) Inventories	2603.74	2787.40
	(b) Financial Assets :- (i) Investments	11578.95	8702.04
	(ii) Trade Receivables	386.15	2030.72
	(iii) Cash & Cash Equivalents	540.15	161.88
	(iv) Other Financial Assets	221.12	473.56
	(c) Other Current Assets	14.65	28.46
	Total Current Assets	15344.76	14184.06
	TOTAL ASSETS	18019.89	16162.42
B	EQUITY & LIABILITIES		
1	Equity : (a) Equity Share Capital	300.00	300.00
	(b) Other Equity	16985.25	14697.26
	Total Equity	17285.25	14997.26
2	Liabilities		
	Total Non-Current Liabilities : Deferred Tax Liabilities - Net	292.98	281.82
	Current Liabilities : (a) Financial Liabilities :- (i) Borrowings	—	27.88
	(ii) Trade Payables	117.19	325.59
	(iii) Other Financial Liabilities	4.74	4.93
	(b) Current Tax Liabilities (Net of Adv. Tax)	95.97	255.53
	(c) Other Current Liabilities	223.76	269.41
	Total Current Liabilities	441.66	883.34
	Total Liabilities	734.64	1165.16
	TOTAL EQUITY & LIABILITIES	18019.89	16162.42

Notes :

- The above results were approved by the Audit Committee [Meeting started at 11.00 AM and concluded at 11.30 AM] & also at the meeting of the Board of Directors [Meeting started at 11.30 AM and concluded at 12.00 PM] of the Company held on 30th May, 2023. The figures for the corresponding period have been regrouped/reclassified wherever necessary, to make them comparable. The Statutory Auditors of the Company have carried out a Audit and Provide Audited Results of Current Fourth Quarter and Annual Year Ended Results as on 31/03/2023.
- The Board of Directors recommend a Final Equity Dividend of F.Y.2022-23 of Rs.4/- per Equity Shares i.e. @40% of the Paid-up Equity Share Capital of the Company.
- The Net Asset Value (NAV) taken for the valuation of Fair Market Value of Investment in Equity Instrument (Investment in Mutual Fund) as on 31st March, 2023 and difference recognised during the quarter/annual year ended as "Other Comprehensive Income" group as Income of "Value of appreciation of Investment in Equity Mutual Fund" and their deferred tax liabilities are calculated as below (Rs. In Lakhs) :-

PARTICULARS	Quarter ended 31/03/2023	Year Ended 31/03/2023	Year Ended 31/03/2022
The Value of (dimunation)/appreciation of Invest.in Eq. Mutual Fund recognised as Other Comprehensive Income in P/L	(445.53)	77.05	718.10
Add/(Less) : Deferred Tax Assets/(Liability) on above Other Comprehensive (Loss)/Income	55.53	(11.95)	(101.21)
Net of Other Comprehensive (Loss)/Income(Net of Tax) Recog.as*Value of (dimunation)/appreciation of Inv. in Eq.Mutua	(390.00)	65.10	616.89

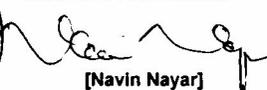
- The above report is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and according to Ind AS and also as per Schedule III of the Companies Act,2013 (as amended).
- The Company is engaged primarily in the business of Manufacturing of Engineering Goods and there are no separate reportable segment as per Indian Accounting Standards (Ind AS) - 108 dealing with segment reporting.
- This is Fourth/Last Quarter and Annual Year Ended result, hence the Cash Flow Statement and Statement of Affairs as per Annexure-IX is Annexed.
- The Full Format of results for the Fourth/Last Quarter and Annual Year Ended March 31, 2023 are available on the Stock Exchange website BSE Limited website (URL : www.bseindia.com) and the Company's website (URL : www.dilindia.co.in).

Place : Kolkata

Date : 30/05/2023

UDIN : 23053267 BGGZGME 3025

For M/s. NAVIN NAYAR & COMPANY
 Firm Registration No : 317117E
 Chartered Accountants


 [Navin Nayar]
 Proprietor
 Membership No. : 053267

FOR DHP INDIA LIMITED


 [ASHEESH DABRIWAL]

Managing Director

DIN : 00044783